

2005 DRAFTING REQUEST

Bill

Received: **05/12/2005**

Received By: **phurley**

Wanted: **As time permits**

Identical to LRB:

For: **Regulation and Licensing**

By/Representing: **Christopher Klein**

This file may be shown to any legislator: **NO**

Drafter: **phurley**

May Contact:

Addl. Drafters:

Subject: **Occupational Reg. - misc**

Extra Copies:

Submit via email: **YES**

Requester's email: **larry.martin@drl.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Accountants

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	phurley 05/21/2005	csicilia 06/15/2005		_____ _____			State
/P1	phurley 08/10/2005	csicilia 09/13/2005	rschluet 06/15/2005	_____ _____ _____	mbarman 06/15/2005 mbarman 06/15/2005		State
/1			pgreensl 09/13/2005	_____ _____	sbasford 09/13/2005		State

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/2	phurley 10/17/2005	csicilia 11/03/2005	pgreensl 11/04/2005	_____	lnorthro 11/04/2005	mbarman 12/16/2005	

FE Sent For:

<END>

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/1			pgreensl 09/13/2005		sbasford 09/13/2005		

Handwritten notes: 1/2 gs 11/3 05, 1/4, 1/8, 1/4, 1/8, 1/4, 1/8

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Requester's email: christopher.klein@drl.state.wi.us

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/?	phurley						
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Plgs 6/15
05

6:55
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<END>

FE Sent For:

REQUEST FOR LEGISLATION

To: Christopher Klein
DRL Executive Assistant

From: Jerry Lowrie

Date: 4/22/05

Board requesting draft: Accounting

Date of Board Requested: November 11, 2004

Describe the problem to be corrected by the legislation:

1003
Reciever
Currently Wisconsin allows practice of accounting by holders of state-granted CPA certificates from other states who may be temporarily in this state on professional business incident to their regular practice in the states of their domicile, but with neither residence nor office in this state. (Wis. Stats. §442.025(4)). The State of Wisconsin Accounting Examining Board recommends adoption of Section 23 of the Uniform Accountancy Act (Act), dealing with practice privileges and substantial equivalency. Section 23 is intended to foster seamless movement across state lines by CPAs from states with licensing criteria that meet the core UAA standards. The Section is also intended to replace the crazy-quilt of reciprocal license requirements that have significantly frustrated the ability of qualified CPAs to serve their clients across state lines.

Federal action has increased the frequency and content of peer review and other oversight. To accommodate federal regulation CPAs serving clients with operations in multiple states need to be able to practice in multiple states and to travel to locations where client operations are located. Many of the other states have adopted Section 23 on a quid pro quo basis, granting practice privileges to CPAs from states that grant practice privileges to their licensees.

The protection of the public is enhanced as the Wisconsin Accounting Examining Board will have the ability to investigate and discipline any CPA practicing in this state and any state licensee practicing elsewhere.

How should the problem be corrected?

Under the concept of practice privilege, if a CPA has a license in good standing from a state that utilizes CPA certification criteria that are essentially those outlined in the UAA, then the CPA would be qualified to practice in another state that is not the CPA's principal place of business or the CPA's resident state. The Act addresses authority to discipline as well.

The proposal clarifies that by entering Wisconsin and practicing here that they submit to our disciplinary jurisdiction. Additionally, the proposal raises the certification to one which is "substantially equivalent" to Wisconsin standards.

The Act defines "substantial equivalency" in two manners;

1. Where the state from which the certification is received has standards which the NASBA National Qualification Appraisal Service has verified to be in substantial equivalence

with the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act (UAA). NASBA has designated Wisconsin and 45 of the other jurisdictions that regulate accountants as substantially equivalent, or

2. When the individual obtains from the NASBA National Qualification Appraisal Service verification that such individual's qualifications are substantially equivalent to the CPA licensure requirements of the UAA.

Has this proposal been introduced as legislation before? If so, when and under what bill

No

What is the likely fiscal effect of the proposal?

A system would need to be developed and implemented to track individuals who are exercising practice privileges here. The system would not need to be extensive as no license or certification would be issued. The proposal relies upon the verification process of the NASBA.

Traditionally, complaints against CPAs are low in number, fewer than 5 per year. Because of the expanded jurisdiction, and the requirement to investigate complaints made by sister state Boards of Accountancy, a slight increase in disciplinary actions may be seen.

The costs associated with a successful disciplinary action are commonly assessed against the offending individual. Other costs associated with staff training and records keeping are anticipated to less than \$500.00. There may be some drop in revenues from non resident CPAs not seeking licensure here. Currently the fee is \$59 for a two year license. This decrease in revenue would be commensurate with a decrease in processing expenses.

Attach copies of any correspondence or other material that may assist in drafting the proposal.

State Board of Accountancy

SECTION 23

SUBSTANTIAL EQUIVALENCY

American Institute of Certified Accountants

(a)(1) An individual whose principal place of business is not in this state having a valid certificate or license as a Certified Public Accountant from any state which the NASBA National Qualification Appraisal Service has verified to be in substantial equivalence with the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act shall be presumed to have qualifications substantially equivalent to this state's requirements and shall have all the privileges of certificate holders and licensees of this state without the need to obtain a certificate or permit under Sections 6 or 7. However, such individuals shall notify the Board of their intent to enter the state under this provision.

(2) An individual whose principal place of business is not in this state having a valid certificate or license as a Certified Public Accountant from any state which the NASBA National Qualification Appraisal Service has not verified to be in substantial equivalence with the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act shall be presumed to have qualifications substantially equivalent to this state's requirements and shall have all the privileges of certificate holders and licensees of this state without the need to obtain a certificate or permit under Sections 6 or 7 if such individual obtains from the NASBA National Qualification Appraisal Service verification that such individual's CPA qualifications are substantially equivalent to the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act. However, such individuals shall notify the Board of their intent to enter the state under this provision.

(3) Any licensee of another state exercising the privilege afforded under this section hereby consents, as a condition of the grant of this privilege:

- MM.12*
- (a) to the personal and subject matter jurisdiction and disciplinary authority of the Board,
 - (b) to comply with this Act and the Board's rules; and,
 - (c) to the appointment of the State Board which issued their license as their agent upon whom process may be served in any action or proceeding by this Board against the licensee.

COMMENT: Subsection 23(a)(3) is intended to allow state boards to discipline licensees from other states that practice in their state. Under Section 23(a), State Boards could utilize the NASBA National Qualification Appraisal Service for determining whether another state's certification criteria are "substantially equivalent" to the national standard outlined in the AICPA/NASBA Uniform Accountancy Act. If a state is determined to be "substantially equivalent," then individuals from that state would have ease of practice rights in other states. Individuals who personally meet the substantial equivalency standard may also apply to the

1 National Qualification Appraisal Service if the state in which they are licensed is not
2 substantially equivalent to the UAA.

3
4 Individual CPAs who practice across state lines or who service clients in another state via
5 electronic technology, would not be required to obtain a reciprocal certificate or license if their
6 state of original certification is deemed substantially equivalent, or if they are individually
7 deemed substantially equivalent. The CPA merely must notify the Board of the state in which
8 the service is being performed. However, licensure is required in the state where the CPA has
9 their principal place of business. If a CPA relocates to another state and establishes their
10 principal place of business in that state then they would be required to obtain a certificate in that
11 state. See Section 6(c)(2). Likewise, if a firm opens an office in a state they would be required to
12 obtain a license in that state.

13
14 As it relates to the notification requirement, states should consider the need for such a
15 requirement since the nature of an enforcement complaint would in any event require the
16 identification of the CPA, and a CPA practicing on the basis of substantial equivalency will be
17 subject to enforcement action in any state under Section 23 (a)(3) regardless of a notification
18 requirement.

19
20 Implementation of the "substantial equivalency" standard and creation of the National
21 Qualification Appraisal Service will make a significant improvement in the current regulatory
22 system and assist in accomplishing the goal of portability of the CPA title and mobility of CPAs
23 across state lines.

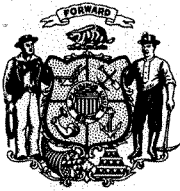
24
25 **(b) A licensee of this state offering or rendering services or using their CPA title in**
26 **another state shall be subject to disciplinary action in this state for an act committed**
27 **in another state for which the licensee would be subject to discipline for an act**
28 **committed in the other state. Notwithstanding Section 11(a), the Board shall be**
29 **required to investigate any complaint made by the board of accountancy of another**
30 **state.**

31
32 *COMMENT:* This section ensures that the Board of the state of the licensee's principal place of
33 business, which has power to revoke a license, will have the authority to discipline its licensees if
34 they violate the law when performing services in other states and to ensure that the state board of
35 accountancy will be required to give consideration to complaints made by the boards of
36 accountancy of other jurisdictions.

SECTION 24

CONSTRUCTION; SEVERABILITY

If any provision of this Act or the application thereof to any person or entity or in any circumstances is held invalid, the remainder of the Act and the application of such provision to others or in other circumstances shall not be affected thereby.



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-3025/2

PJH:.....

6/15

gs

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

5-23-05

Gen cat.

SA ✓
x-ved ✓

1 AN ACT ...; relating to: certified public accountants.

Analysis by the Legislative Reference Bureau

Current law requires the Accounting Examining Board to certify or license any person who wishes to practice as a certified public accountant. However, a person who holds a certified public accountant certificate from another state who is temporarily in Wisconsin on professional business, but who does not have a residence or office in this state, does not need to have a certificate or license from the Accounting Examining Board.

This bill requires a person from another state who wishes to practice as a certified public accountant in this state to be licensed by a state that has been verified to have standards in substantial equivalence to standards set by the National Association of State Boards of Accountancy or to have obtained individualized verification that his or her qualifications are substantially equivalent to those standards.

The bill also requires the person to consent to disciplinary action in this state, and to comply with the statutes and regulations applicable to certified public accountants who are licensed in this state. Finally, the bill requires the Accounting Examining Board to agree to investigate and, if necessary, impose discipline upon any person who is licensed or certified by this state and who is reported to have committed an offense in another state that subjects the person to discipline in that state.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 442.025 (4) of the statutes is repealed and recreated to read:

2 442.025 (4) (a) A person who meets all of the following conditions:

3 1. The person's principal place of business is not in this state. ✓

4 2. The person holds a certified public accountant certificate or license from
5 another state that the National Association of State Boards of Accountancy National
6 Qualification Appraisal Service has verified to be in substantial equivalence with the
7 certified public accountant licensure requirements of the American Institute of
8 Certified Public Accountants/~~National Association of State Boards of Accountancy~~
9 Uniform Accountancy Act, or the person obtains verification from the National
10 Association of State Boards of Accountancy National Qualification Appraisal Service
11 that his or her individual qualifications are substantially equivalent to the certified
12 public accountant licensure requirements of the American Institute of Certified
13 Public Accountants/~~National Association of State Boards of Accountancy~~ Uniform
14 Accountancy Act. ✓

15 3. The person informs the board, in writing, of his or her intent to enter the state
16 and practice as a certified public accountant under this subsection. ✓

17 (b) Any person who enters this state to practice as a certified public accountant
18 under this subsection agrees to all of the following:

19 1. ^{That} He or she is under the personal and subject matter jurisdiction of the
20 examining board and he or she may be disciplined under s. 442.12. ✓

(except 442.12 (title))

2. ~~He~~ or she will comply with this chapter and rules promulgated by the
examining board. *That*

3. The examining board may act as his or her agent for the purpose of receiving process in any legal action or proceeding by the examining board.

SECTION 2. 442.12 (intro.) of the statutes is renumbered 442.12(1).

SECTION 3. 442.12 (1) of the statutes is renumbered 442.12 (1) (a).

SECTION 4. 442.12 (2) of the statutes is renumbered 442.12 (1) (b).

SECTION 5. 442.12 (3) of the statutes is renumbered 442.12 (1) (c).

SECTION 6. 442.12 (4) of the statutes is renumbered 442.12 (1) (d).

SECTION 7. 442.12 (5) of the statutes is renumbered 442.12 (1) (e).

SECTION 8. 442.12 (6) of the statutes is renumbered 442.12 (1) (f).

SECTION 9. 442.12 (7) of the statutes is renumbered 442.12 (1) (g).

SECTION 10. 442.12 (2) of the statutes is created to read:

442.12 (2) A person who is licensed or certified under this chapter who practices as a certified public accountant in another state is subject to disciplinary action by the examining board under this section for an act committed in the other state that would subject the person to disciplinary action in the other state.

SECTION 11. 442.12 (3) of the statutes is created to read:

442.12 (3) The examining board shall take disciplinary action under sub. (1) against a person licensed or certified in this state upon receipt of a complaint by the examining board of accountancy of another state against that person.

(END)

Emery, Lynn

From: Emery, Lynn
Sent: Wednesday, June 29, 2005 10:50 AM
To: Schuh, Dennis - DRL
Subject: LRB 05-3025/P1 (attached as requested)



05-3025/P1

Lynn Emery
Program Assistant
Legislative Reference Bureau
608-266-3561
lynn.emery@legis.state.wi.us

Hurley, Peggy

From: Martin, Larry - DRL
Sent: Monday, August 08, 2005 1:28 PM
To: Hurley, Peggy
Cc: Schuh, Dennis - DRL
Subject: FW: Irb section 23as approved July05

Attachments: Irb section 23as approved July05.doc

Hi Peggy:

In follow-up to our phone conversation, here is the revised draft to Section 23 legislation for the Accounting Board. Thanks!

Larry

-----Original Message-----

From: Schuh, Dennis - DRL
Sent: Thursday, August 04, 2005 2:20 PM
To: Martin, Larry - DRL
Cc: Rowe, Sandra - DRL; Gloe, Steve; Nania, Kimberly
Subject: Irb section 23as approved July05



Irb section 23as
approved July...

Larry;

Attached is the revised draft of the Section 23 legislation for the Accounting Board. It is LRB-3025/P1. I have underlined the additions and struck the deletions that the Board requested to the preliminary draft. The Board has approved this and wished to pursue the legislative process. Please send this on to the LRB. The Board would also appreciate any attempts to locate a sponsor. If you have any questions please let me know.
Dennis

LRB-3025/P1

AN ACT *to renumber* 442.12 (intro.) (except 442.12 (title)) of the statutes, 442.12 (1), 442.12 (2), 442.12 (3), 442.12 (4), 442.12 (5), 442.12 (6) and 442.12 (7); *to repeal and recreate* 442.025 (4); and *to create* 442.12 (2m) and 442.12 (3m) of the statutes; **relating to:** certified public accountants.

Analysis by the Legislative Reference Bureau

Current law requires the Accounting Examining Board to certify or license any person who wishes to practice as a certified public accountant. However, a person who holds a certified public accountant certificate from another state who is temporarily in Wisconsin on professional business, but who does not have a residence or office in this state, does not need to have a certificate or license from the Accounting Examining Board.

This bill requires a person from another state who wishes to practice as a certified public accountant in this state to be licensed by a state that has been verified to have standards in substantial equivalence to standards set by the National Association of State Boards of Accountancy or to have obtained individualized verification that his or her qualifications are substantially equivalent to those standards.

The bill also requires the person to consent to disciplinary action in this state, and to comply with the statutes and regulations applicable to certified public accountants who are licensed in this state. Finally, the bill requires the Accounting Examining Board to agree to investigate and, if necessary, impose discipline upon any person who is licensed or certified by this state and who is reported to have committed an offense in another state that subjects the person to discipline in that state.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 442.025 (4) of the statutes is repealed and recreated to read:

442.025 (4) (a) A person who meets all of the following conditions:

1. The person's principal place of business or residence is not in this state.

2. The person holds a valid certified public accountant certificate or license from

Deleted: ¶

another state that the National Association of State Boards of Accountancy National Qualification Appraisal Service has verified to be in substantial equivalence with the certified public accountant licensure requirements of the American Institute of Certified Public Accountants/ National Association of State Boards of Accountancy Uniform Accountancy Act, or the person obtains verification from the National Association of State Boards of Accountancy National Qualification Appraisal Service that his or her individual qualifications are substantially equivalent to the certified public accountant licensure requirements of the American Institute of Certified Public Accountants/ National Association of State Boards of Accountancy Uniform Accountancy Act.

~~3. The person informs the examining board, in writing, of his or her intent to enter the state and practice as a certified public accountant under this subsection.~~

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(b) Any person who enters this state to practice as a certified public accountant under this subsection ~~is subject~~ agrees to all of the following:

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1. That he or she is under the personal and subject matter jurisdiction of the examining board and he or she may be disciplined under s. 442.12.

2. That he or she will comply with this chapter and rules promulgated by the examining board.

3. That the examining board ~~of the substantially equivalent State that issued his or her license~~ may act as his or her agent for the purpose of ~~receiving process in any legal~~ action or proceeding by the examining board.

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SECTION 3. 442.12 (1) of the statutes is renumbered 442.12 (1) (a).

SECTION 4. 442.12 (2) of the statutes is renumbered 442.12 (1) (b).

SECTION 5. 442.12 (2m) of the statutes is created to read:

442.12 **(2m)** A person who is licensed or certified under this chapter who practices as a certified public accountant in another state is subject to disciplinary action by the examining board under this section for an act committed in the other state that would subject the person to disciplinary action in the other state.

SECTION 6. 442.12 (3) of the statutes is renumbered 442.12 (1) (c).

SECTION 7. 442.12 (3m) of the statutes is created to read:

442.12 **(3m)** The examining board shall investigate and may take disciplinary action under sub. (1) against a person licensed or certified in this state upon receipt of a complaint by the examining board of accountancy of another state against that person.

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SECTION 11. 442.12 (7) of the statutes is renumbered 442.12 (1) (g).

(END)

9/14

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

8-10-05

STV

Reagan
cat.

- 1 **AN ACT to renumber** 442.12 (intro.) (except 442.12 (title)) of the statutes, 442.12
2 (1), 442.12 (2), 442.12 (3), 442.12 (4), 442.12 (5), 442.12 (6) and 442.12 (7); **to**
3 **repeal and recreate** 442.025 (4); and **to create** 442.12 (2m) and 442.12 (3m)
4 of the statutes; **relating to:** certified public accountants.

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Current law requires the Accounting Examining Board to certify or license any person who wishes to practice as a certified public accountant. However, a person who holds a certified public accountant certificate from another state who is temporarily in Wisconsin on professional business, but who does not have a residence or office in this state, does not need to have a certificate or license from the Accounting Examining Board.

This bill requires a person from another state who wishes to practice as a certified public accountant in this state to be licensed by a state that has been verified to have standards in substantial equivalence to standards set by the National Association of State Boards of Accountancy or to have obtained individualized verification that his or her qualifications are substantially equivalent to those standards.

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17 (b) Any person who enters this state to practice as a certified public accountant
18 under this subsection agrees to all of the following:

19 1. That he or she is under the personal and subject matter jurisdiction of the
20 examining board and he or she may be disciplined under s. 442.12.

2. That he or she will comply with this chapter and rules promulgated by the examining board.

3. That the examining board may act as his or her agent for the purpose of receiving process in any legal action or proceeding by the examining board.

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SECTION 3. 442.12 (1) of the statutes is renumbered 442.12 (1) (a).

SECTION 4. 442.12 (2) of the statutes is renumbered 442.12 (1) (b).

SECTION 5. 442.12 (2m) of the statutes is created to read:

442.12 (2m) A person who is licensed or certified under this chapter who practices as a certified public accountant in another state is subject to disciplinary action by the examining board under this section for an act committed in the other state that would subject the person to disciplinary action in the other state.

SECTION 6. 442.12 (3) of the statutes is renumbered 442.12 (1) (c).

SECTION 7. 442.12 (3m) of the statutes is created to read:

442.12 (3m) The examining board shall take disciplinary action under sub. (1) against a person licensed or certified in this state upon receipt of a complaint by the examining board of accountancy of another state against that person.

SECTION 8. 442.12 (4) of the statutes is renumbered 442.12 (1) (d).

SECTION 9. 442.12 (5) of the statutes is renumbered 442.12 (1) (e).

SECTION 10. 442.12 (6) of the statutes is renumbered 442.12 (1) (f).

SECTION 11. 442.12 (7) of the statutes is renumbered 442.12 (1) (g).

(END)

Hurley, Peggy

From: Schuh, Dennis - DRL
Sent: Monday, October 17, 2005 11:54 AM
To: Hurley, Peggy
Subject: RE: Lrb 3025/1

If you would change it, the Board would be happy. Personally, I don't think it is necessary but they asked.
Thank you
Dennis

-----Original Message-----

From: Hurley, Peggy [mailto:Peggy.Hurley@legis.state.wi.us]
Sent: Monday, October 17, 2005 8:15 AM
To: Schuh, Dennis - DRL
Subject: RE: Lrb 3025/1

Hi Dennis,

Thank you for your comments. You are correct - there is another option for people, and the analysis should say "this bill allows" or "this bill permits." Would you like me to redraft the bill to make that correction? Strictly speaking, it is not necessary, because the analysis is not legally binding - only the text of the bill is. However, the analysis should be accurate. Unless you are in a terrible hurry, I'd recommend redrafting the bill to change the analysis.

Peggy Hurley
Legislative Reference Bureau
608 266 8906

From: Schuh, Dennis - DRL
Sent: Friday, October 14, 2005 8:00 AM
To: Basford, Sarah
Cc: Martin, Larry - DRL; Wellnitz, Tim - DRL
Subject: Lrb 3025/1

Sarah

The Accounting Board reviewed the latest redraft of LRB 3025/1. Thank you for the nice work. The only comment has to do with the second paragraph of the Analysis.

As currently worded "This bill requires a person from another state who wishes..."

The Board noted that such people would have another option, i.e. apply for Wisconsin licensure. Therefore the Board thought "allows" or "permits" would be more appropriate.

In all other respects the Board is pleased with the current draft.

Thank you again for your attention to this matter.

Dennis C. Schuh
Legal Counsel
Accounting Examining Board

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2005 BILL

11-17-05

Repeal cat.

- 1 AN ACT *to renumber* 442.12 (intro.) (except 442.12 (title)), 442.12 (1), 442.12 (2),
 2 442.12 (3), 442.12 (4), 442.12 (5), 442.12 (6) and 442.12 (7); *to repeal and*
 3 *recreate* 442.025 (4); and *to create* 442.12 (2m) and 442.12 (3m) of the
 4 statutes; **relating to:** certified public accountants.

without being
licensed by this state
if the person
is***Analysis by the Legislative Reference Bureau***

Current law requires the Accounting Examining Board to certify or license any person who wishes to practice as a certified public accountant. However, a person who holds a certified public accountant certificate from another state who is temporarily in Wisconsin on professional business, but who does not have a residence or office in this state, does not need to have a certificate or license from the Accounting Examining Board.

allows
This bill ~~requires~~ a person from another state who wishes to practice as a certified public accountant in this state to be licensed by a state that has been verified to have standards in substantial equivalence to standards set by the National Association of State Boards of Accountancy or to have obtained individualized verification that his or her qualifications are substantially equivalent to those standards.

if the person has

The bill also requires the person to consent to disciplinary action in this state, and to comply with the statutes and regulations applicable to certified public accountants who are licensed in this state. Finally, the bill requires the Accounting Examining Board to agree to investigate and, if necessary, impose discipline upon any person who is licensed or certified by this state and who is reported to have

BILL

committed an offense in another state that subjects the person to discipline in that state.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 442.025 (4) of the statutes is repealed and recreated to read:

2 442.025 (4) (a) A person who meets all of the following conditions:

3 1. The person's principal place of business or residence is not in this state.

4 2. The person holds a valid certified public accountant certificate or license
5 from another state that the National Association of State Boards of Accountancy
6 National Qualification Appraisal Service has verified to be in substantial
7 equivalence with the certified public accountant licensure requirements of the
8 American Institute of Certified Public Accountants/ National Association of State
9 Boards of Accountancy Uniform Accountancy Act, or the person obtains verification
10 from the National Association of State Boards of Accountancy National Qualification
11 Appraisal Service that his or her individual qualifications are substantially
12 equivalent to the certified public accountant licensure requirements of the American
13 Institute of Certified Public Accountants/ National Association of State Boards of
14 Accountancy Uniform Accountancy Act.

15 (b) Any person who enters this state to practice as a certified public accountant
16 under this subsection agrees to all of the following:

17 1. That he or she is under the personal and subject matter jurisdiction of the
18 examining board and he or she may be disciplined under s. 442.12.

19 2. That he or she will comply with this chapter and rules promulgated by the
20 examining board.

BILL

3. That the examining board of the state that issued his or her license may act as his or her agent for the purpose of receiving process in any legal action or proceeding by the examining board.

SECTION 2. 442.12 (intro.) (except 442.12 (title)) of the statutes is renumbered 442.12 (1) (intro.).

SECTION 3. 442.12 (1) of the statutes is renumbered 442.12 (1) (a).

SECTION 4. 442.12 (2) of the statutes is renumbered 442.12 (1) (b).

SECTION 5. 442.12 (2m) of the statutes is created to read:

442.12 (2m) A person who is licensed or certified under this chapter who practices as a certified public accountant in another state is subject to disciplinary action by the examining board under this section for an act committed in the other state that would subject the person to disciplinary action in the other state.

SECTION 6. 442.12 (3) of the statutes is renumbered 442.12 (1) (c).

SECTION 7. 442.12 (3m) of the statutes is created to read:

442.12 (3m) The examining board shall investigate and may take disciplinary action under sub. (1) against a person licensed or certified in this state upon receipt of a complaint by the examining board of accountancy of another state against that person.

SECTION 8. 442.12 (4) of the statutes is renumbered 442.12 (1) (d).

SECTION 9. 442.12 (5) of the statutes is renumbered 442.12 (1) (e).

SECTION 10. 442.12 (6) of the statutes is renumbered 442.12 (1) (f).

SECTION 11. 442.12 (7) of the statutes is renumbered 442.12 (1) (g).

(END)

Emery, Lynn

From: Hurley, Peggy
Sent: Tuesday, December 06, 2005 1:23 PM
To: Emery, Lynn
Subject: RE: LRB 05-3025

Hi Lynn,

Yes, DORL OK'd this.

From: Emery, Lynn
Sent: Tuesday, December 06, 2005 12:31 PM
To: Hurley, Peggy
Subject: LRB 05-3025

Hello!

Andrew from Rep. Mursau's office called and asked to have a pdf of this. It's a DORL bill but he said that you talked to someone at DORL and they ok'd it. Is that correct?

Thanks!

Lynn Emery
Program Assistant
Legislative Reference Bureau
(608) 266-3561

Emery, Lynn

From: Emery, Lynn
Sent: Tuesday, December 06, 2005 1:27 PM
To: Rep.Mursau
Subject: LRB 05-3025/2 (attached as requested)

Attachments: 05-3025/2



05-30252.pdf (17
KB)

Lynn Emery
Program Assistant
Legislative Reference Bureau
(608) 266-3561

Barman, Mike

From: Hurley, Peggy
Sent: Thursday, December 15, 2005 3:45 PM
To: Barman, Mike
Subject: Lrb 05-3025

Would you please jacket this bill for Rep. Mursau's office? Thanks.

Peggy Hurley